

U.S. Department of Transportation



FEDERAL TRANSIT BENEFIT PROGRAM INTERNAL CONTROLS FORUM

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AGENDA

- Welcome
- Background
- Forum Goals
- Next Steps

Welcome

- Who we are
- Safety / Housekeeping

Background

- Van Pool Communication
- OMB Communication
- GAO Fraudnet Complaints

Background

- How does this happen?
 - View of the Funds Flow
 - Actions by Employees

TRANServe follows the Van Pool funds

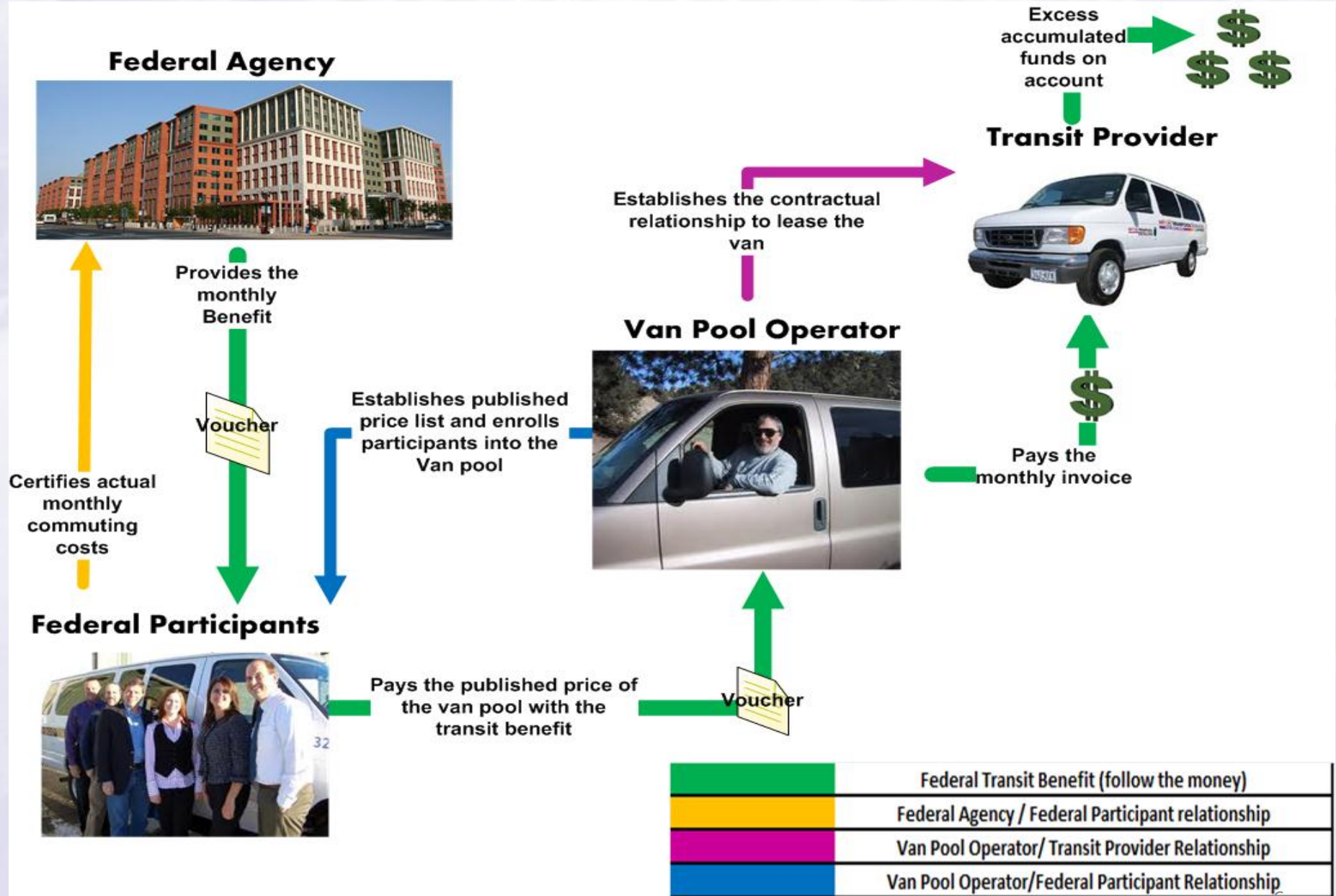


Diagram A

Background

- Actions by Employees
 - Employee Certification Amount
 - Employee Withdrawal

Forum Goals

- Present Agency Perspectives
- Provide Internal Controls
- Obtain Agencies' Consensus
- Identify Recovery Process
- Discuss Education Initiatives

Forum Goals

- Agency Perspectives
 - Veterans Affairs Internal Controls
Presented by: Quinton Walker
 - Department of Navy Internal Controls
Presented by: Joshua Coover

Forum Goals

- Internal Controls
 - Recommended Minimum Internal Controls
 - Additional Internal Controls
- Agencies' Consensus
 - Discussion
 - Concurrence

Forum Goals

Minimum Internal Controls:

- 1. The agency point of contact maintains a list of available van pool vendors in the area, to include van pool business name, address, and phone number.**
- 2. The agency point of contact ensures that the van pool is registered or certified by the local transit authority, where applicable.**
- 3. The agency point of contact maintains a van pool specific list of Federal passengers to include agency, name, and phone number.**
- 4. The agency point of contact maintains a list with the name of the lot or parking facility where the van pool is parked.**
- 5. IRS Qualified van pools must be used in order to be eligible to receive the transit benefit.**
- 6. The Transit Benefit cannot be used to hold a seat on the van pool in the event of participant absence.**

Forum Goals

Minimum Internal Controls (continued):

- 7. The van pool must seat a minimum of 6 passengers not including the driver.**
- 8. The agency transit benefit program must provide the ability for participants to adjust the monthly transit benefit amount.**
- 9. Van pool drivers are not eligible to receive the transit benefit.**
- 10. Transportation of employees to and from work must represent 80% of the usage of the van.**
- 11. Van pool operators must provide a published pricelist applicable to all van pool participants (Federal and non-Federal). Pricelist should include comprehensive costs, fixed and variable.**
- 12. A van pool invoice or receipt is required to document the actual commuting cost for individual van pool participants.**

Forum Goals

- Recovery Process
 - Stakeholder Notifications
 - Backlog Clean-up
 - Future Path

Forum Goals

■ Education

- Awareness at all levels
 - Participants
 - Vendors
 - Agencies
- TRANServe's website <http://transerve.dot.gov/>
 - Policies
 - Bulletins
 - Best Practices

Next Steps

■ DOT

- Publish the Federal Register notice
- Receive and return excess funds to the Treasury

■ Agencies

- Review your policies and ensure the minimum internal controls identified are included.
- Consider incorporating other controls discussed at the Forum.